

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Mt Vernon Community Sch Corp (3135)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,820,784	\$7,736,491	\$7,780,266	\$8,526,379	2.2%	9.6%
Group Health Insurance	222	\$3,122,011	\$3,576,685	\$3,504,033	\$3,635,063	3.9%	3.7%
Computer Hardware	741	\$0	\$0	\$8,037	\$1,822,585	NA	22577.7%
Transfer Tuition to Other School Corps Within State	561	\$1,387,565	\$374,285	\$1,572,471	\$1,289,213	-1.8%	-18.0%
Non - Certified Salaries	120	\$1,095,983	\$1,077,070	\$1,130,435	\$1,221,189	2.7%	8.0%
Teacher Retirement Fund, After 7-1-95	216	\$382,144	\$384,519	\$344,650	\$746,510	18.2%	116.6%
Social Security Certified	212	\$655,513	\$607,264	\$631,189	\$698,129	1.6%	10.6%
Severance/Early Retirement Pay	213	\$425,455	\$374,910	\$444,239	\$424,762	0.0%	-4.4%
Operational Supplies	611	\$262,490	\$237,683	\$249,704	\$306,209	3.9%	22.6%
Textbooks	630	\$252,655	\$386,856	\$484,258	\$293,065	3.8%	-39.5%
Public Employees Retirement Fund	214	\$185,968	\$220,372	\$210,820	\$234,317	5.9%	11.1%
Social Security Noncertified	211	\$183,145	\$196,675	\$202,437	\$212,768	3.8%	5.1%
Equipment	730	\$4,355	\$23,894	\$27,100	\$101,919	120.0%	276.1%
Pre-2008 Object Code - Temporary Salaries	130	\$72,273	\$80,686	\$73,850	\$93,964	6.8%	27.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$325,161	\$457,340	\$359,995	\$58,890	-34.8%	-83.6%
Instruction Services	311	\$0	\$30,400	\$26,600	\$19,000	NA	-28.6%
Dues and Fees	810	\$2,642	\$6,581	\$15,248	\$10,736	42.0%	-29.6%
Instructional Programs Improvement Services	312	\$33,798	\$295,039	-\$280,222	\$9,795	-26.6%	NA
Land and Easements	710	\$0	\$10,800	\$59,024	\$9,124	NA	-84.5%
Repairs and Maintenance Services	430	\$0	\$286	\$7,311	\$7,321	NA	0.1%
Library Books	640	\$1,264	\$1,512	\$2,898	\$7,121	54.1%	145.7%
Pupil Services	313	\$0	\$0	\$3,000	\$3,000	NA	0.0%
Travel	580	\$3,459	\$2,641	\$2,255	\$2,610	-6.8%	15.8%
Workers Compensation Insurance	225	\$0	\$0	\$1,494	\$1,534	NA	2.7%
Other Professional and Technical Services	319	\$5,799	\$10,041	\$310	\$997	-35.6%	221.5%
Periodicals	650	\$946	\$979	\$1,030	\$942	-0.1%	-8.6%
Group Life Insurance	221	\$560	\$240	\$570	\$690	5.4%	21.1%
Group Accident Insurance	223	\$353	\$376	\$390	\$573	12.8%	46.8%
Other Purchased Services	593	\$0	\$0	\$0	\$58	NA	NA
Content	747	\$0	\$7,144	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$1,052	\$2,243	\$0	NA	-100.0%
Staff Services	314	\$27,927	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$0	\$125	\$0	NA	-100.0%
Unemployment Insurance	230	\$29,764	\$746	\$0	\$0	-100.0%	NA
Rentals	440	\$3,336	\$0	\$0	\$0	-100.0%	NA
Insurance	520	\$111	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$16,285,462	\$16,102,566	\$16,865,757	\$19,738,462	4.9%	17.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$954,634	\$904,244	\$892,851	\$905,069	-1.3%	1.4%
Non - Certified Salaries	120	\$527,414	\$533,430	\$539,501	\$576,256	2.2%	6.8%
Teacher Retirement Fund, After 7-1-95	216	\$13,824	\$20,982	\$24,020	\$59,046	43.8%	145.8%
Other Professional and Technical Services	319	-\$825	\$467	\$1,210	\$24,295	NA	1907.9%
Operational Supplies	611	\$307	\$1,156	\$3,369	\$8,169	127.2%	142.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$23,000	\$24,608	\$15,779	\$4,729	-32.7%	-70.0%
Pupil Services	313	\$700	\$0	\$700	\$0	-100.0%	-100.0%
Nonlicensed Employees	136	\$0	\$0	\$200	\$0	NA	-100.0%
Other Purchased Services	593	\$0	\$0	\$50	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$4,900	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,523,954	\$1,484,887	\$1,477,679	\$1,577,565	0.9%	6.8%
Overhead and Operational							
Non - Certified Salaries	120	\$2,225,480	\$2,201,997	\$2,298,944	\$2,368,078	1.6%	3.0%
Operational Supplies	611	\$991,257	\$1,025,491	\$1,038,627	\$1,000,447	0.2%	-3.7%
Heating and Cooling for Buildings - Electricity	621	\$945,672	\$937,452	\$989,161	\$922,262	-0.6%	-6.8%
Miscellaneous Objects	876 - 899	\$9,071	\$289,118	\$8,926	\$527,094	176.1%	5805.3%
Insurance	520	\$254,876	\$284,129	\$297,021	\$430,231	14.0%	44.8%
Certified Salaries	110	\$297,660	\$298,411	\$292,718	\$372,719	5.8%	27.3%
Equipment	730	\$215,084	\$389,313	\$245,472	\$362,386	13.9%	47.6%
Vehicles	731	\$30,000	\$18,438	\$200,538	\$243,244	68.7%	21.3%
Gasoline and Lubricants	613	\$223,589	\$254,857	\$263,718	\$199,457	-2.8%	-24.4%
Content	747	\$0	\$19,330	\$24,552	\$162,307	NA	561.1%
Group Health Insurance	222	\$32,022	\$28,380	\$37,490	\$140,997	44.9%	276.1%
Water and Sewage	411	\$119,475	\$126,125	\$133,766	\$136,794	3.4%	2.3%
Public Employees Retirement Fund	214	\$68,994	\$114,578	\$111,366	\$134,031	18.1%	20.4%
Social Security Noncertified	211	\$100,262	\$100,328	\$105,170	\$109,697	2.3%	4.3%
Heating and Cooling for Buildings - Gas	622	\$0	\$0	\$92,386	\$92,897	NA	0.6%
Tires and Repairs	612	\$89,554	\$81,515	\$83,069	\$90,414	0.2%	8.8%
Repairs and Maintenance Services	430	\$59,970	\$41,811	\$100,712	\$87,222	9.8%	-13.4%
Improvements Other Than Buildings	715	\$0	\$0	\$26,228	\$66,295	NA	152.8%
Telephone	531	\$46,396	\$65,434	\$61,866	\$63,841	8.3%	3.2%
Dues and Fees	810	\$15,349	\$24,757	\$14,253	\$49,845	34.2%	249.7%
Buildings	720	\$0	\$0	\$4,447	\$27,944	NA	528.4%
Instructional Programs Improvement Services	312	\$79,071	\$17,916	\$17,513	\$18,734	-30.2%	7.0%
Bank Service Charges	871	\$0	\$5,262	\$16,386	\$18,583	NA	13.4%
Other Purchased Services	593	\$17,488	\$19,204	\$6,216	\$16,968	-0.8%	173.0%
Board of Education Services	318	\$18,302	\$14,625	\$9,315	\$16,536	-2.5%	77.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Removal of Refuse and Garbage	412	\$33,575	\$24,755	\$13,516	\$14,403	-19.1%	6.6%
Teacher Retirement Fund, After 7-1-95	216	\$7,500	\$4,863	\$2,550	\$11,739	11.9%	360.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$24,181	\$13,402	\$7,651	\$11,677	-16.6%	52.6%
Other Professional and Technical Services	319	\$4,802	\$4,058	\$2,552	\$11,508	24.4%	350.9%
Travel	580	-\$374	\$2,584	\$4,256	\$7,690	NA	80.7%
Heating and Cooling for Buildings - Other Energy Sources	624	\$81,262	\$67,323	\$11,514	\$7,214	-45.4%	-37.3%
Social Security Certified	212	\$8,466	\$5,115	\$5,202	\$6,213	-7.4%	19.4%
Staff Services	314	\$0	\$10,399	\$6,274	\$4,180	NA	-33.4%
Workers Compensation Insurance	225	\$135,866	\$152,409	\$167,770	\$3,041	-61.3%	-98.2%
Gas - Other than heating and Cooling	626	\$3,089	\$8,346	\$4,464	\$2,410	-6.0%	-46.0%
Severance/Early Retirement Pay	213	\$1,944	\$1,403	\$1,650	\$1,671	-3.7%	1.3%
Food Purchases	614	\$0	\$0	\$0	\$1,154	NA	NA
Printing and Binding	550	\$593	\$747	\$764	\$1,112	17.0%	45.5%
Land and Easements	710	\$0	\$6,344	\$2,073	\$874	NA	-57.9%
Awards	875	\$600	\$0	\$1,200	\$600	0.0%	-50.0%
Unemployment Insurance	230	\$12,895	-\$2	\$1,159	\$237	-63.2%	-79.6%
Rentals	440	\$9,197	\$5,879	\$235	\$235	-60.0%	0.0%
Student Transportation Services	510	\$1,515	\$1,495	\$1,774	\$166	-42.4%	-90.6%
Group Life Insurance	221	\$0	\$0	\$36	\$117	NA	225.0%
Professional Development	748	\$0	\$0	\$845	\$105	NA	-87.6%
Other Employee Benefits	241 - 290	\$0	\$0	\$1,000	\$0	NA	-100.0%
Computer Hardware	741	\$690	\$1,310	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$2,556	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$13,281	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$6,181,208	\$6,668,901	\$6,716,343	\$7,745,371	5.8%	15.3%
Non Operational							
Rentals	440	\$5,069,848	\$9,292,000	\$7,659,442	\$8,892,000	15.1%	16.1%
Redemption of Principal	831	\$2,210,000	\$510,917	\$1,953,746	\$820,000	-22.0%	-58.0%
Equipment	730	\$472,032	\$512,712	\$502,419	\$524,922	2.7%	4.5%
Interest	832	\$2,358,550	\$332,234	\$215,795	\$435,827	-34.4%	102.0%
Stipends	131	\$182,602	\$106,142	\$274,426	\$167,766	-2.1%	-38.9%
Social Security Noncertified	211	\$21,908	\$20,499	\$21,386	\$129,314	55.9%	504.7%
Computer Hardware	741	\$0	\$0	\$65,969	\$40,100	NA	-39.2%
Telecommunications Equipment	745	\$0	\$34,873	\$3,688	\$22,391	NA	507.1%
Non - Certified Salaries	120	\$77,931	\$0	\$0	\$21,400	-27.6%	NA
Other Professional and Technical Services	319	\$12,248	\$11,847	\$6,201	\$19,878	12.9%	220.6%
Certified Salaries	110	\$290	\$479	\$4,677	\$7,375	124.6%	57.7%
Heating and Cooling for Buildings - Gas	622	\$0	\$0	\$1,247	\$3,427	NA	174.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$504	\$5,762	\$94	\$2,671	51.7%	2744.9%
Miscellaneous Objects	876 - 899	\$0	\$1,417	\$2,000	\$2,000	NA	0.0%
Improvements Other Than Buildings	715	\$43,125	\$13,877	\$12,508	\$1,905	-54.2%	-84.8%
Other Purchased Services	593	\$100	\$968	\$918	\$715	63.5%	-22.1%
Construction Services	450	\$5,060	\$2,658	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615. 660 - 689	\$42,188	\$120,938	\$49,633	\$0	-100.0%	-100.0%
Land and Easements	710	\$68,993	\$0	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$0	\$163,516	\$0	\$0	NA	NA
Bank Service Charges	871	\$645	\$0	\$0	\$0	-100.0%	NA
Services Purch. From School Corp/Ed Service Age. Out State	592	\$0	\$0	\$99	\$0	NA	-100.0%
Non Operational Total		\$10,566,024	\$11,130,838	\$10,774,247	\$11,091,692	1.2%	2.9%
Grand Total		\$34,556,647	\$35,387,192	\$35,834,026	\$40,153,089	3.8%	12.1%